



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Centers for Medicare & Medicaid Services

[Document Identifier CMS-10751]

Emergency Clearance: Public Information Collection Requirements Submitted to the Office of Management and Budget (OMB)

AGENCY: Centers for Medicare & Medicaid Services.

ACTION: Notice.

SUMMARY: The Centers for Medicare and Medicaid Services (CMS) is requesting that a new information collection request (ICR) associated with the Temporary Policy on 2020 Premium Credits Associated with the COVID-19 Public Health Emergency be processed under the emergency clearance process. Due to agencies inability to update CMS systems for IRS reporting purposes in time for tax season if the normal non-emergency clearance procedures are followed, an emergency clearance is requested. Once the emergency information collection request is approved, CMS plans to seek public comments during the required 60-day and 30-day notice and comment periods associated with obtaining a standard (non-emergency) OMB approval. The use of normal clearance procedures will not allow CMS to update its enrollment data timely and is therefore is reasonably likely to prevent accurate and timely distribution of 1095-A tax forms to affected consumers. Health Insurance Exchanges furnish Form 1095-A to individuals to allow them to reconcile the credit on their returns with advance payments of the premium tax credit (APTC) and file an accurate tax return. DATES: Comments must be received by **[INSERT DATE 10-DAYS AFTER THE DATE OF DISPLAY IN THE FEDERAL REGISTER]**.

ADDRESSES: When commenting, please reference the document identifier or OMB control number. To be assured consideration, comments and recommendations must be submitted within 10 days in any one of the following ways:

1. *Electronically*. You may send your comments electronically to <http://www.regulations.gov>. Follow the instructions for “Comment or Submission” or “More Search Options” to find the information collection document(s) that are accepting comments.

2. *By regular mail*. You may mail written comments to the following address: CMS, Office of Strategic Operations and Regulatory Affairs, Division of Regulations Development, Attention: Document Identifier/OMB Control Number ____, Room C4-26-05, 7500 Security Boulevard, Baltimore, Maryland 21244-1850.

To obtain copies of a supporting statement and any related forms for the proposed collection(s) summarized in this notice, you may make your request using one of following:

1. Access CMS' Web site address at <https://www.cms.gov/Regulations-and-Guidance/Legislation/PaperworkReductionActof1995/PRA-Listing>.

FOR FURTHER INFORMATION CONTACT: William Parham at (410) 786-4669.

SUPPLEMENTARY INFORMATION: Under the PRA, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed ICR. Interested persons are invited to send comments regarding our burden estimates or any other aspect of this ICR including the necessity and utility of the proposed ICR for the proper performance of the agency’s functions, the accuracy of the estimated burden, ways to enhance the quality, utility, and clarity of the information to be collected and the use of automated collection techniques or other forms of information technology to minimize the information collection burden.

Contents

This notice sets out a summary of the use and burden associated with the following ICR. More detailed information can be found in the collection's supporting statement and associated materials (see ADDRESSES).

CMS-10751 Collection of Premium Credit Data Related to COVID-19
Emergency

Under the PRA (44 U.S.C. 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. The term "collection of information" is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) and includes agency requests or requirements that members of the public: submit reports, keep records, or provide information to a third party. To comply with this requirement, CMS is publishing this notice that summarizes the following proposed collection(s) of information for public comment:

Information Collection

1. *Type of Information Collection Request:* New collection (Request for a new OMB control number); *Title of Information Collection:* Collection of Premium Credit Data Related to COVID-19 Emergency; *Use:* The reporting requirements and data collection in the implementing regulations for the Exchanges and QHP issuers, 45 CFR Parts 155 and 156, address the minimum requirements that Qualified Health Plan (QHP) issuers must meet in order to comply with provisions in the Affordable Care Act with respect to participation in the Federally-facilitated Exchange (FFE) or a State-based Exchange (SBE). CMS currently has authority under CMS-10592/OMB Control Number: 0938-1341 to collect enrollment reconciliation data from QHP issuers. However, in light of the urgent need to help individuals and small employers experiencing economic hardship to maintain continuous coverage through

the COVID-19 public health emergency, CMS is adopting a policy of relaxed enforcement with respect to 45 CFR §§ 156.80(d), 45 CFR 156.210(a), and 155.400(e) and (g) to allow QHP issuers, on a temporary basis, to offer premium credits for 2020 coverage. Internal Revenue Service (IRS) regulations require that Exchanges accurately report enrollee premiums to the IRS and to enrollees on the annual 1095-A tax form.

To comply with existing reporting requirements, QHP issuers in states with a FFE or State-based Exchange on the Federal Platform (SBE-FP) that offer these premium credits must notify CMS of the parameters of these credits using the attached template. QHP issuers offering premium credits in a state with an SBE that relies on its own eligibility and enrollment system will follow any requirements established by the SBE for reporting planned temporary premium credits. QHP issuers must submit the attached template to notify CMS of all planned temporary premium credits for FFE or SBE-FP plans no later than October 1, 2020, regardless of the month(s) to which the credit will be applied. To ensure proper allocation of Advance Payments of the Premium Tax Credit (APTC) to the portion of premium that covers essential health benefits, CMS will adjust premium and APTC amounts in its enrollment data. CMS will also report to the IRS the premium and APTC changes in the issuer-submitted template for purposes of reconciliation to premium tax credits. In accordance with the implementing regulations of the PRA at 5 CFR 1320.13, CMS is requesting emergency processing for this ICR because it cannot reasonably comply with normal clearance procedures. Upon OMB approval of this emergency clearance request, CMS will follow the normal clearance procedures.

Form Number: CMS–10751 (OMB control number: 0938–NEW); *Frequency:* One-time collection; *Affected Public:* Business or other for-profits and Not-for-profit institutions; *Number*

of Respondents: 175; Total Annual Responses: 1; Total Annual Hours: 175. (For policy questions regarding this collection contact Anne Pesto at 410–786–3492.)

Dated: August 11, 2020.

William N. Parham, III,
Director, Paperwork Reduction Staff,
Office of Strategic Operations and Regulatory Affairs.

4120-01-U-P

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